

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

Chapter 9

City of Detroit, Michigan,

Case No. 13-53846

Debtor.

Hon. Steven W. Rhodes

CERTIFICATE OF SERVICE

I, Lydia Pastor Nino, certify and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtor in the above-captioned case.

On July 23, 2014, at my direction and under my supervision, employees of KCC caused to be served the following document via Email on the service list attached hereto as **Exhibit A**; and via Overnight mail on the service list attached hereto as **Exhibit B**:

- **Expert Report of Charles M. Moore, CPA, CTP, CFF**

Dated: July 28, 2014

/s/ Lydia Pastor Nino
Lydia Pastor Nino
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EXHIBIT A

Exhibit A
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Counsel for Richard Mack and Dwayne Providence; Gerald and Alecia Wilcox	Olsman Mueller Wallace & MacKenzie PC	Wolfgang Mueller	sean.cowley@usdoj.gov
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Counsel for Michigan Property Tax Relief LLC; Gary Segatti and P.P.T.A., Inc., or Harold Hoyt; Jackie's Transport, Inc.	Osipov Bigelman PC	Yuliy Osipov	hdickow@orlans.com
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Exhibit A
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Counsel for Community Foundation for Southeast Michigan; William Davidson Foundation; The Fred A. and Barbara M. Erb Family Foundation; Max M. and Marjorie S. Fisher Foundation; The Ford Foundation; Hudson-Webber Foundation; W.K. Kellogg Foundation; McGregor Fund; Charles Stewart Mott Foundation; and A. Paul and Carol C. Schaap Foundation (Collectively, the "Foundations")	Plunkett Cooney	Douglas C Bernstein	dbernstein@plunkettcooney.com
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Top 20 Creditor - City's Pension Trusts	Police and Fire Retirement System of the City of Detroit	Attn: Joseph E. Turner, Esq.	jturner@clarkhill.com
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counsel enters an appearance for The Bank of New York Mellon (successor by operation of law to The Bank of New York), as custodian of the Police and Fire Retirement System of the City of Detroit Fund and as custodian of the General Retirement System of the City of Detroit Fund	Reed Smith LLP	Amy M Tonti	atonti@reedsmith.com
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Retiree Representative	Retired Detroit Police and Fire Fighters Association	Attn: Donald Taylor	rdpffa@hotmail.com
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Exhibit A
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City's Secured & Unsecured Bonds	The Bank of New York Mellon Trust Company, National Association, as trustee	Attn: Eduardo Rodriguez	eduardo.rodriguez@bnymellon.com
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Top 20 Creditor - City's Secured & Unsecured Bonds (Including Sewer and Water)	U.S. Bank National Association, as trustee, bond registrar transfer agent, paying agent, custodian and/or contract administrator	Attn: Susan T. Brown	susan.brown5@usbank.com
Top 20 Creditor - City's Secured & Unsecured Bonds (Including Sewer and Water)	U.S. Bank National Association, as trustee, bond registrar transfer agent, paying agent, custodian and/or contract administrator	Attn: Susan E. Jacobsen VP	susan.jacobsen2@usbank.com
Top 20 Creditor - City's Secured & Unsecured Bonds (Including Sewer and Water Bonds)	U.S. Bank National Association, as trustee, for the Detroit Sewer and Water Bonds	Attn: Lawrence J. Bell	lawrence.bell@usbank.com
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Exhibit A
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EXHIBIT B

Exhibit B
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Union Representative	AFSCME Local #0457	Attn: Laurie Walker	600 W. Lafayette, Ste. L – 104		Detroit	MI	48226
Union Representative	AFSCME Local #1642	Attn: Gina Thompson-Mitchell	600 W. Lafayette, Ste. L – 123		Detroit	MI	48226
Retiree Representative	Detroit Firemen's Fund Association	Attn: Kim Fett	1301 Third St. Suite 329		Detroit	MI	48226
Retiree Representative	Detroit Police Benefit and Protective Association	Attn: Delbert R. Jennings, Sr.	3031 W. Grand Boulevard, Suite 405		Detroit	MI	48202
Union Representative	Field Engineers Association	Attn Larry Hart	PO Box 252805		West Bloomfield	MI	48325
The Office of the Governor of the State of Michigan	Governor Rick Snyder		P.O. Box 30013		Lansing	MI	48909
Counsel for IBM Credit LLC	IBM Credit LLC	Andy Gravina	Special Handling Group MD NC317	6303 Barfield Rd NE	Atlanta	GA	30328
Pro se	Nathaniel Brent		538 S Livernois		Detroit	MI	48209
Office of the United States Trustee	Office of the United States Trustee	Daniel McDermott	211 West Fort Street Suite 700		Detroit	MI	48226
SEC	Securities & Exchange Commission	Bankruptcy Section	175 W Jackson Blvd	Suite 900	Chicago	IL	60604-2815
The City, c/o the Emergency Manager	The City of Detroit	Attn: Kevyn D. Orr, Emergency Manager	Coleman A. Young Municipal Center	2 Woodward Ave Suite 1126	Detroit	MI	48226